

Fuel Importer Return

This report is due

2. Company Name and Mailing Address

1. Report Period (MM/CCYY)	
3. Account Number (FEIN or TR)	3A. License Number
4. Contact Person Name	
5. Telephone Number	6. Fax Number
7. E-mail Address	

PART 1: TAX COMPUTATION

	SCHD	Report Whole Gross Gallons		
		Gasoline	Undyed Diesel	Aviation
8. Total gross taxable gallons. From line 27, page 2				
9. Total tax paid purchases	1			
10. Subtract line 9 from line 8				
11. Collection allowance. Multiply line 10 by 1.5% (0.015)			0	
12. Subtract line 11 from line 10				
13. Enter gross gallons diverted TO Michigan	11A			
14. TAXABLE GALLONS. Add lines 12 and 13.				
TAX RATE		0.19	0.15	0.03
15. CALCULATED TAX DUE. Multiply line 14 by the tax rate				
16. TOTAL TAX DUE: Add tax due from all columns - line 15				
17. Penalty (5% of tax due/month to a max. of 25%)				
18. Interest (1% above prime rate set January 1 and July 1 of each year)				
19. TOTAL REMITTANCE. Add lines 16-18.				

CERTIFICATIONS

I certify under penalty of perjury that I have examined this return and to the best of my knowledge and belief, it is true and complete.

Importers of Gasoline/Aviation Fuel: I certify to the best of my knowledge and belief that any and all suppliers, wholesalers or retailers of gasoline or aviation fuel to whom gasoline or aviation fuel, as defined by statute, was sold by this importer during the period covered by this report, have been paid or credited as follows:

- ☐ (A) To Suppliers/Wholesalers - 1.5% of the tax charged as allowed by statute to licensed suppliers of gasoline or aviation fuel.
- ☐ (B) To Retailers - 1/3 of the 1.5% allowed by statute to licensed suppliers of gasoline or aviation fuel.
- ☐ (C) No credits or payments have been extended during this report period as no sales of gasoline or aviation fuel have been made to any supplier/wholesaler or retailer.
- ☐ I authorize Treasury to discuss my return and attachments with my preparer. ☐ Do not discuss my return with my preparer.

Authorized Signature	Printed Name	
Telephone Number	Title	Date

Company Name	Report Period	Account Number (FEIN)
--------------	---------------	-----------------------

Report Whole Gross Gallons**PART 2: REPORTABLE INFORMATION**

	SCHD	Gasoline	Dyed Diesel	Undyed Diesel	Aviation
20. Gallons imported from outside the United States	2C				
21. Gallons imported from out-of-state terminals. Michigan tax not paid.	3A				
22. Gallons imported from bulk storage in another state	3B				
23. Total gallons of dyed diesel diverted to Michigan	11A				

PART 3: DISBURSEMENTS

24. Michigan taxable gallons.	5				
25. Gallons of aviation fuel sold to Aviation Fuel Registrants for resale	5C				
26. Gallons of dyed diesel fuel sold/used for taxable purposes. Enter in columns for Dyed Diesel AND Undyed Diesel .	5F				
27. Michigan total taxable gallons. Add lines 24-26. Enter here and on line 8, page 1.					

PART 4: DIRECT DELIVERIES OF IMPORTS

28. Gallons delivered to US Government, tax exempt	8				
29. Gallons delivered to state and local government, including public schools, tax exempt	9				
30. Gallons delivered to non-profit, private, parochial, or denominational school, college or university, tax exempt	10G				
31. Gallons sold to Fuel Feedstock Users, tax exempt	10M				
32. Gallons used for own non-taxable purposes (Form 680)					
33. Gallons diverted FROM Michigan	11B				

CERTIFICATION

Preparer Signature	Printed Name	Date
Preparer Address	Telephone Number	Preparer FEIN

Mail Remittance to:
Michigan Department of Treasury
P.O. Box 77401
Detroit, MI 48278

Mail refund request or zero return to:
Michigan Department of Treasury
Customer Contact Division-Special Taxes
Lansing, MI 48922

Make check payable to "State of Michigan-Motor Fuel." Print your account number on your check.

Questions? Call (517) 636-4600

Instructions for Completing Form 3992, Fuel Importer Return

All Michigan licensed Bonded, Occasional and Tank Wagon Operator Importers should file this return. The return is filed quarterly, and is due on the twentieth day of the month, following the close of the report period.

Schedules: Applicable schedules must be completed in their entirety on a load-by-load basis. Check the appropriate box on Form 3748, *Schedule of Receipts*, or Form 3749, *Schedule of Disbursements*. A separate schedule must be submitted for each fuel type. The correct product codes must be used on all schedules. Blank schedules may be duplicated as needed.

Before completing page one of the Fuel Importer Return, finish all schedules and page two of the return. Report gross gallons on the return. The top of each column identifies the fuel to be reported in the column.

PART 1 – TAX COMPUTATION

Note: Tax is due upon removal, importation or other taxable event and must be included in the report for the period in which the transaction takes place. The tax is calculated on gross gallons.

For each column:

Line 8: Enter total gross taxable gallons for gasoline, diesel and aviation fuel from line 27, page 2 of the return.

Line 9: Enter gross gallons purchased with Michigan tax paid to supply source. (Schedule 1)

Line 10: Subtract line 9 from line 8 and enter the gallons for gasoline, diesel and aviation fuel.

Line 11: Remittance Allowance: Multiply line 10 by 1.5% (0.015) for gasoline and aviation fuel only.

Line 12: Subtract Line 11 from 10 and enter total.

Line 13: Enter gross gallons diverted **to** Michigan. Do not include dyed diesel. (Schedule 11A)

Line 14: Add lines 12 and 13 to determine total taxable gallons.

Line 15: Multiply line 14 by the tax rate for each fuel type.

Line 16: Total Tax Due. Add the tax due for each fuel type on line 15. (Add each column of line 15.)

Line 17: Enter penalty amount due if applicable.

Line 18: Enter the interest amount due if applicable.

Line 19: Total Remittance. Add lines 16 through 18.

PART 2: REPORTABLE INFORMATION

This section is required. All gallons of gasoline, diesel, and aviation fuel removed, acquired, or imported must be reported.

NOTE: Gallons reported on schedules 2C, 3A, and 3B must also be included in part 3 or part 4 of the return.

Line 20: Enter gallons of gasoline, diesel, and aviation fuel imported from outside the United States where the Michigan excise tax was not paid to a supplier. (Schedule 2C).

Line 21: Enter total gallons of gasoline, diesel, and aviation fuel imported from out-of-state terminals where the Michigan tax was not paid. (Schedule 3A)

Line 22: Enter total gallons of gasoline, diesel, and aviation fuel imported from bulk-storage in another state. (Schedule 3B)

Line 23: Enter gallons of dyed diesel diverted **to** Michigan. (Schedule 11A)

PART 3: DISBURSEMENTS

Line 24: Enter total Michigan taxable gallons of gasoline, diesel and aviation fuel sold or delivered into bulk storage. (Schedule 5). Do not include gallons reported on other disbursement schedules.

Line 25: Enter total taxable gallons of aviation fuel sold to an Aviation Fuel Registrant for resale, with the Michigan tax collected. (Schedule 5C).

Line 26: Enter total gallons of dyed diesel fuel sold for taxable purpose. Enter the amount in both the dyed diesel column, and the Undyed (clear) Diesel column. (Schedule 5F)

Line 27: Michigan Taxable gallons. Add lines 24 through 26 and enter total Michigan taxable gallons for gasoline, diesel and aviation fuel. **Enter the amounts on line 27 and line 8, page 1.**

PART 4: DIRECT DELIVERIES OF IMPORTS

Line 28: Enter total gallons of gasoline, diesel, and aviation fuel sold tax-free to the US Government located in Michigan. (Schedule 8)

Line 29: Enter total gallons of gasoline and diesel fuel sold tax-free to the state of Michigan, and/or it's political subdivision, local governments, and public schools. (Schedule 9)

Line 30: Enter total gallons of gasoline and diesel fuel sold tax-free to non-profit, private, parochial, or denominational school, college or university to transport students in buses to authorized school functions. (Schedule 10G)

Line 31: Enter total gallons of gasoline sold tax-free to Fuel Feedstock Users. (Schedule 10M)

Line 32: Enter total gallons used for own non-taxable purposes. Refund Claim form 680 must be attached.

Line 33: Enter gross gallons gasoline, diesel and aviation fuel diverted **from** Michigan. (Schedule 11B)

The Certification of Gasoline or Aviation Fuel Allowances has been incorporated into the return. The appropriate boxes must be checked and by signing the return you are certifying that the remittance allowance was passed on when making tax-collected sales.

Computer generated schedules must be approved by this Department prior to use.